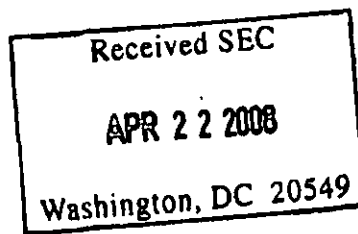


Paras Madho
Director
Securities Operations

 **NYSE Group**



NYSE Group, Inc. | 20 Broad Street
New York, New York 10005
1 212 856 5893 | 1 212 856 5894
pmadho@nyse.com



08048394

April 22, 2008

REVISED

CERTNYS
001-34026

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, Whiting USA Trust I, Units of Beneficial interest in Whiting USA Trust I. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on March 25, 2008. Tentative listing date - April 25, 2008.

Sincerely,



PROCESSED

APR 23 2008

**THOMSON
FINANCIAL**

B

END